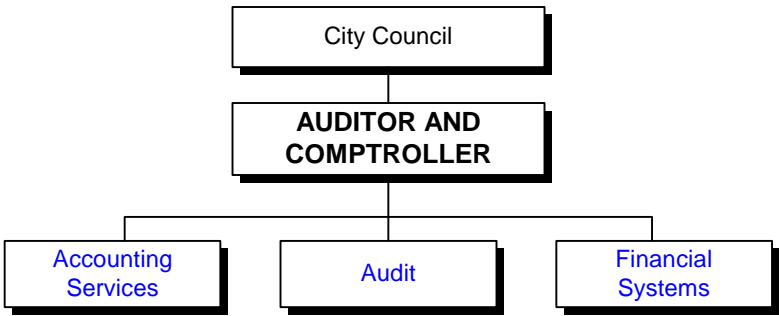


City Auditor and Comptroller

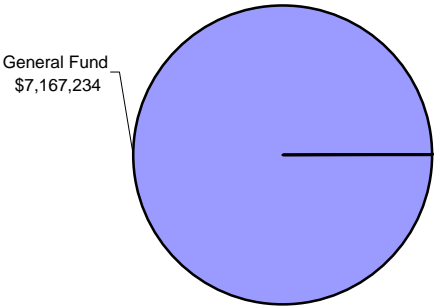
mission statement

To provide cost-effective accounting, auditing and fiscal management services to the Mayor, City Council and City Management; to work in partnership with the Mayor, City Council and City Management to help create positive change and assist in the performance of their mission; to protect the interests of the general public; and to enhance the reputation of San Diego as a fiscally well-managed City.

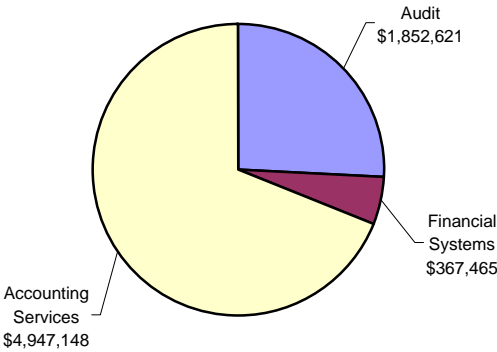
web address: <http://www.ci.san-diego.ca.us/city-auditor/>



source of funding



allocation of funding



City Auditor and Comptroller

city auditor and comptroller department summary			
	FY 1999 ACTUAL	FY 2000 BUDGET	FY 2001 PROPOSED
Positions	91.22	91.22	93.12
Personnel Expense	\$ 5,758,635	\$ 5,969,691	\$ 6,618,373
Non-Personnel Expense	690,882	551,584	548,861
TOTAL	\$ 6,449,517	\$ 6,521,275	\$ 7,167,234

Four years of Y2K work, accomplished within existing budgets, came to a close with the turn of the century. The City Auditor and Comptroller's Office work included not only our office's systems, but all City financial systems. In addition, the department reviewed the Y2K readiness of the City's business partners (banks, bond trustees, investment managers, etc.). The department's efforts resulted in virtually "no problems" in the new year.

department staffing

GENERAL FUND

	FY 1999 ACTUAL	FY 2000 BUDGET	FY 2001 PROPOSED
Accounting Services	64.89	65.05	67.20
Audit	22.74	22.30	22.22
Financial Systems	3.59	3.87	3.70
TOTAL	91.22	91.22	93.12

department expenditures

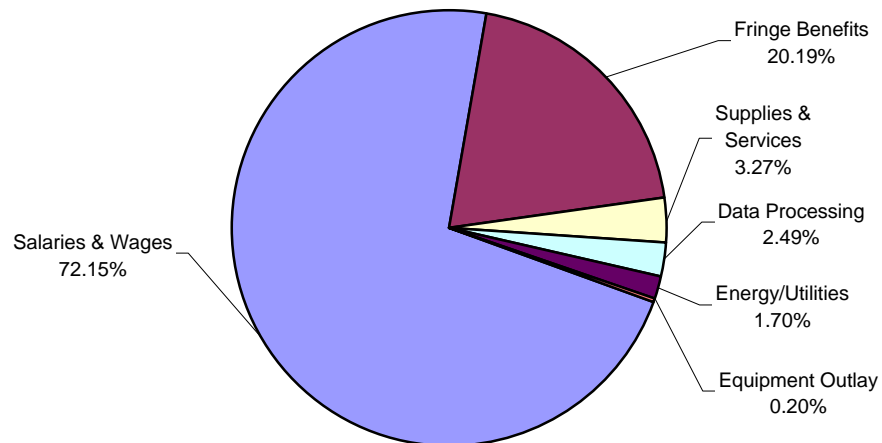
GENERAL FUND

	FY 1999 ACTUAL	FY 2000 BUDGET	FY 2001 PROPOSED
Accounting Services	\$ 4,578,750	\$ 4,447,817	\$ 4,947,148
Audit	1,554,731	1,721,632	1,852,621
Financial Systems	316,036	351,826	367,465
TOTAL	\$ 6,449,517	\$ 6,521,275	\$ 7,167,234

expenditures by category

	FY 1999 ACTUAL	FY 2000 BUDGET	FY 2001 PROPOSED
PERSONNEL			
Salaries & Wages	\$ 4,493,627	\$ 4,649,561	\$ 5,171,347
Fringe Benefits	1,265,008	1,320,130	1,447,026
SUBTOTAL PERSONNEL	\$ 5,758,635	\$ 5,969,691	\$ 6,618,373
NON-PERSONNEL			
Supplies & Services	\$ 251,905	\$ 242,711	\$ 234,210
Data Processing	314,916	171,866	178,760
Energy/Utilities	109,806	122,612	121,496
Equipment Outlay	14,255	14,395	14,395
SUBTOTAL NON-PERSONNEL	\$ 690,882	\$ 551,584	\$ 548,861
TOTAL	\$ 6,449,517	\$ 6,521,275	\$ 7,167,234

FY 2001



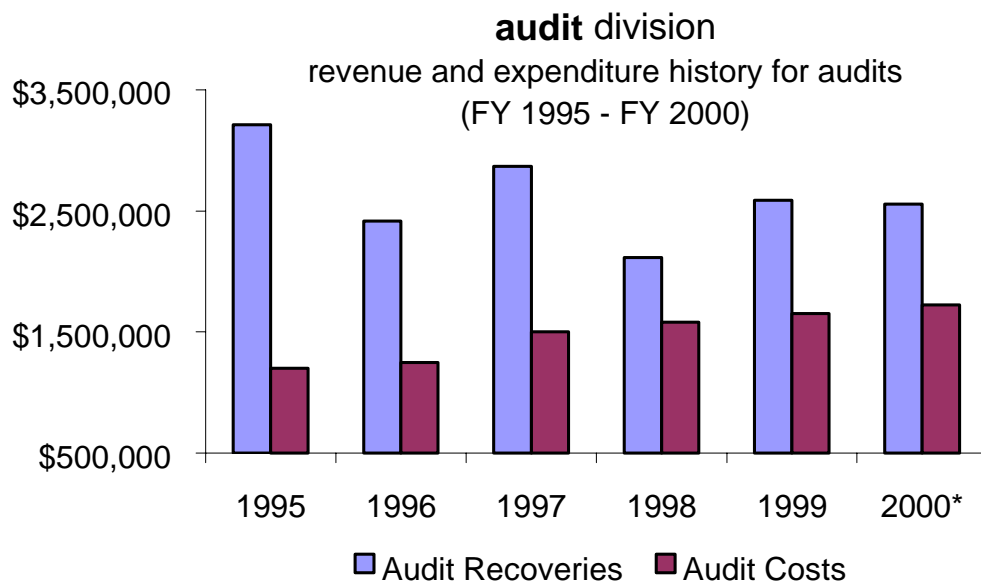
City Auditor and Comptroller

General Fund - 100

revenue generated by category

	FY 1999 ACTUAL	FY 2000 BUDGET	FY 2001 PROPOSED
Charges for Current Services	\$ 15,227	\$ 16,000	\$ 16,000
Transfers from Other Funds	1,647,760	1,465,573	1,701,157
TOTAL	\$ 1,662,987	\$ 1,481,573	\$ 1,717,157

The Select Committee of the City Council conducted a Zero-Based Management Review of the Auditor and Comptroller's office. The review was very complimentary of the department's effectiveness and the trust and confidence the City Council has in the fiscal advice the department provides.



*Estimated Figure.

Did you know ...?

In addition to the revenues above, the Audit Division generates revenues, which benefit a variety of funds within the City. The revenues are the result of collecting deficiencies identified by the audits conducted. For the past six years audit recoveries have exceeded Audit Division costs.

A joint project to effectively manage cash for the Public Works Business Center resulted in reduced borrowing of \$12 million in Fiscal Year 1999 and avoided \$1.3 million in principal and interest payments in Fiscal Year 2000.

By modifying the definition of a fixed asset for inventory purposes, the department was able to reduce by 57% the number of assets departments track and inventory throughout the City while still maintaining control of 91% of the City's inventory value.

significant budget adjustments

	POSITIONS	COST
Personnel expense adjustments ⁽¹⁾	0.00	\$504,000
Staffing and support for Accounting Services Program	0.90	\$76,000
Staffing for Gas Tax and TransNet Administration ⁽²⁾	1.00	\$69,000
Automated support for department and Citywide information systems	0.00	\$6,000
Supplies and services	0.00	(\$9,000)

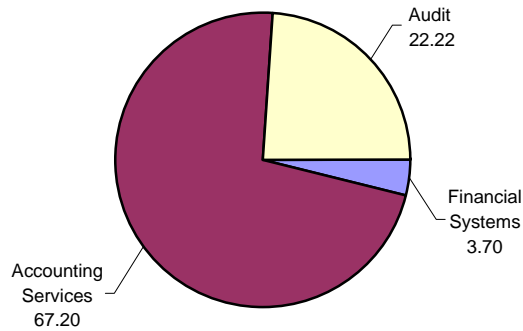
⁽¹⁾Adjustments to reflect the annualization of the Fiscal Year 2000 salary increases, Fiscal Year 2001 negotiated salary increases, average salaries and fringe benefits.

⁽²⁾Reimbursable Program.

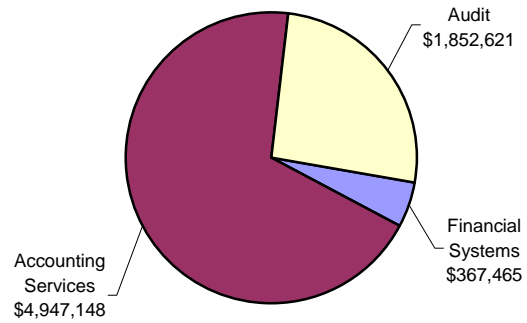
City Auditor and Comptroller

division allocation

allocation of positions



allocation of funding



performance measures

accounting services

Financial Reporting

To accurately complete the City's Comprehensive Annual Financial Report, the Component Units' Reports and the State Controller Reports for the City and its related entities in accordance with established standards and time requirements.

	FY 1998 Actual	FY 1999 Actual	FY 2000 Budget	FY 2001 Proposed
Input				
	\$455,737	\$520,040	\$545,000	\$631,442
Output				
Dollars reported	\$2,428,892,393	\$2,758,141,313	\$3,006,341,260	\$3,179,706,438
Internal Outcome				
% of reports completed within specified timeframes	100%	100%	100%	100%
External Outcome				
Unqualified audit opinion	Received	Received	Received	Received
Efficiency				
Average cost per dollar reported	\$0.000188	\$0.000189	\$0.000181	\$0.000199

City Auditor and Comptroller

performance measures

accounting services

Certification of Funds

To certify fund availability within established timeframes.

	FY 1998 Actual	FY 1999 Actual	FY 2000 Budget	FY 2001 Proposed
Input				
	\$696,137	\$794,760	\$810,000	\$1,131,394
Output				
Dollars certified	\$1,795,048,599	\$2,123,125,963	\$2,200,864,050	\$2,446,340,458
Internal Outcome				
% of funds certified within budget	100%	100%	100%	100%
External Outcome				
% of payments processed within established deadlines	100%	100%	100%	100%
Efficiency				
Average cost per dollar certified	\$0.000388	\$0.000374	\$0.000368	\$0.000462

accounting services

Accounts Payable

To process City payments in compliance with appropriate laws, rules and regulations within established timeframes.

	FY 1998 Actual	FY 1999 Actual	FY 2000 Budget	FY 2001 Proposed
Input				
	\$458,948	\$466,288	\$460,000	\$478,370
Output				
Dollars processed	\$764,622,932	\$737,358,727	\$752,600,000	\$767,652,000
Internal Outcome				
% of City invoices processed within an average of five days of receipt	100%	100%	100%	100%
External Outcome				
% of payments processed within set objectives	100%	100%	100%	100%
Efficiency				
Average cost per dollar processed	\$0.000600	\$0.000632	\$0.000611	\$0.000623

City Auditor and Comptroller

performance measures

accounting services

Payroll

To process City employee and retiree payroll payments in compliance with appropriate laws, rules and regulations within established timeframes.

	FY 1998 Actual	FY 1999 Actual	FY 2000 Budget	FY 2001 Proposed
Input				
	\$666,453	\$716,646	\$725,578	\$805,577
Output				
Dollars processed	\$537,367,021	\$577,808,229	\$582,400,000	\$648,633,993
Internal Outcome				
% of City payroll processed on time (processing Auditor's portion within three days after department deadlines)	100%	100%	100%	100%
External Outcome				
% of payments processed within set objectives	100%	100%	100%	100%
Efficiency				
Average cost per payroll payment processed	\$0.001240	\$0.001240	\$0.001246	\$0.001242

audit

Audit

To perform audits and other services in accordance with applicable auditing standards to verify compliance with laws, regulations, policies, procedures and agreements.

	FY 1998 Actual	FY 1999 Actual	FY 2000 Budget	FY 2001 Proposed
Input				
	\$1,577,727	\$1,546,530	\$1,694,970	\$1,852,621
Output				
Audit recoveries	\$2,116,769	\$2,587,388	\$1,694,970	\$1,852,621
Internal Outcome				
% of audit report recommendations implemented	92%	90%	85%	85%
External Outcome				
% of audits performed in accordance with applicable auditing standards	100%	100%	100%	100%
Efficiency				
% of costs recovered	134%	167%	100%	100%

description and salary schedule

accounting services

This program provides accounting services and support to the Mayor, City Council, City departments, commissions and related City agencies. Accounting Services also maintains accounting records for City assets and fiscal activities; reviews transactions for fiscal compliance with related legal and policy requirements; and prepares statements and reports of City financial activities as needed, or required by various governmental agencies, in accordance with generally accepted accounting standards. This program also provides financial support services to all City departments coordinating the entire City payment processing (employee and retiree payrolls and commercial warrants) in compliance with appropriate laws, rules and regulations.

CLASS NUMBER	POSITION TITLE	POSITION YEARS		SALARIES AND WAGES	
		FY 2000	FY 2001	CLASS	TOTAL
1100	Accountant III	4.00	4.00	\$ 60,863	\$ 243,453
1104	Account Clerk	12.00	12.00	31,128	373,532
1183	Accountant IV	3.00	3.50	74,127	259,444
1535	Clerical Assistant II	1.00	0.81	29,696	24,054
1617	Micrographics Clerk	0.70	0.72	29,709	21,391
1647	Payroll Audit Specialist I	3.00	2.00	35,849	71,697
1648	Payroll Specialist II	0.70	0.72	32,741	23,574
1649	Payroll Audit Specialist II	3.00	4.00	37,675	150,701
1746	Word Processing Operator	0.70	0.81	31,157	25,237
1842	Accountant II	22.55	24.09	54,390	1,310,252
1844	Senior Account Clerk	4.70	4.72	36,551	172,520
1876	Executive Secretary	0.69	0.69	43,586	30,074
1886	Payroll Audit Supervisor-Audit	1.00	1.00	43,325	43,325
2107	Assistant City Auditor & Comp	0.69	0.72	86,002	86,002
2137	City Auditor & Comptroller	0.69	0.72	103,206	103,206
2217	Financial Operations Manager	1.80	1.85	94,489	174,804
2228	Principal Accountant	4.83	4.85	82,106	398,216
	Temporary Help				39,155
	TOTAL	65.05	67.20	\$	3,550,637

City Auditor and Comptroller

description and salary schedule

audit

The Audit Division consists of the Internal and External Audit sections. Internal Audit performs economy and efficiency audits, special investigations and Citywide audits; determines compliance with City directives and internal controls; and insures the proper accountability of revenues and expenditures of City departments, grant-funded programs and various agreements. External Audit insures that revenues due to the City by hotels, lessees, businesses, franchisees and other organizations are accurate and received in a timely manner.

CLASS		POSITION YEARS		SALARIES AND WAGES	
NUMBER	POSITION TITLE	FY 2000	FY 2001	CLASS	TOTAL
1100	Accountant III	2.00	2.00	\$ 60,863	\$ 121,727
1183	Accountant IV	1.00	1.00	74,127	74,127
1535	Clerical Assistant II	0.00	0.15	29,696	4,454
1617	Micrographics Clerk	0.24	0.24	29,709	7,130
1648	Payroll Specialist II	0.24	0.24	32,741	7,858
1746	Word Processing Operator	0.24	0.15	31,157	4,674
1842	Accountant II	14.36	14.23	54,390	773,969
1844	Senior Account Clerk	0.24	0.24	36,551	8,772
1876	Executive Secretary	0.25	0.25	43,586	10,896
2107	Assistant City Auditor & Comp	0.25	0.24	28,667	28,667
2137	City Auditor & Comptroller	0.25	0.24	34,402	34,402
2217	Financial Operations Manager	1.12	1.12	94,489	105,827
2228	Principal Accountant	2.11	2.12	82,106	174,066
TOTAL		22.30	22.22		\$ 1,356,569

description and salary schedule

financial systems

This program designs and maintains the computerized financial systems necessary to insure the fiscal integrity of the City's financial records. In addition, this program provides assistance in design, programming and implementation of the fiscal component of other City department systems as requested by the City Manager's Office. This program also insures Year 2000 compliance within all Auditor fiscal systems and coordinates modifications to interfaces between Auditor systems and those of other City departments.

CLASS NUMBER	POSITION TITLE	POSITION YEARS		SALARIES AND WAGES	
		FY 2000	FY 2001	CLASS	TOTAL
1183	Accountant IV	1.00	1.00	\$ 74,127	\$ 74,127
1535	Clerical Assistant II	0.00	0.04	29,696	1,188
1617	Micrographics Clerk	0.06	0.04	29,709	1,188
1648	Payroll Specialist II	0.06	0.04	32,742	1,309
1746	Word Processing Operator	0.06	0.04	31,158	1,246
1842	Accountant II	1.31	1.30	54,390	70,707
1844	Senior Account Clerk	0.06	0.04	36,551	1,462
1876	Executive Secretary	0.06	0.06	43,586	2,615
2107	Assistant City Auditor & Comp	0.06	0.04	4,778	4,778
2137	City Auditor & Comptroller	0.06	0.04	5,734	5,734
2217	Financial Operations Manager	1.08	1.03	94,489	97,323
2228	Principal Accountant	0.06	0.03	82,107	2,464
TOTAL		3.87	3.70	\$	264,141

City Auditor and Comptroller

General Fund - 100

five-year revenue and expenditure forecast

	FY 2001 PROPOSED	FY 2002 FORECAST	FY 2003 FORECAST	FY 2004 FORECAST	FY 2005 FORECAST
Positions	93.12	95.12	96.12	96.12	96.12
Personnel Expense	\$ 6,618,373	\$ 6,955,246	\$ 7,233,064	\$ 7,450,057	\$ 7,673,558
Non-Personnel Expense	<u>548,861</u>	<u>565,327</u>	<u>582,287</u>	<u>599,755</u>	<u>617,748</u>
TOTAL EXPENDITURES	\$ 7,167,234	\$ 7,520,573	\$ 7,815,351	\$ 8,049,812	\$ 8,291,306
TOTAL REVENUE	\$ 1,717,157	\$ 1,751,500	\$ 1,786,530	\$ 1,822,261	\$ 1,858,706

A 3% inflation rate has been applied to the Fiscal Year 2002 – Fiscal Year 2005 expenses, while a 2% inflation rate has been applied to the Fiscal Year 2002 – Fiscal Year 2005 revenue.

Fiscal Year 2002

Addition of 1.00 position for GASB 34 financial reporting changes including infrastructure tracking and reporting requirements.

Addition of 1.00 position for grant accounting services to meet federal, state and local mandated procedures.

Fiscal Year 2003

Addition of 1.00 position for Auditor involvement in information system development to insure compliance with federal, state and local mandated changes and review departmental policies on safeguarding computer-generated information.

Fiscal Year 2004 - Fiscal Year 2005

No major projected requirements.